

Introduced by Committee on Business, Professions and Economic Development (Senators Negrete McLeod (Chair), Aanestad, Calderon, Correa, Florez, Oropeza, Walters, Wyland, and Yee)

March 11, 2010

An act to amend Sections 5092, 5096.12, and 8763 of the Business and Professions Code, relating to professions and vocations, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 1490, as introduced, Committee on Business, Professions and Economic Development. Professions and vocations.

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy in the Department of Consumer Affairs. Existing law authorizes a certified public accounting firm that is authorized to practice in another state and that does not have an office in this state to engage in the practice of public accountancy in this state through the holder of a practice privilege, subject to specified requirements. Existing law authorizes the board to discipline the firm for any act that would be grounds for discipline against a holder of a practice privilege. Those provisions become inoperative on January 1, 2011.

This bill would extend the operative date of those provisions indefinitely, and would make a conforming change.

Existing law provides for the licensure and regulation of professional land surveyors by the Board for Professional Engineers and Land Surveyors. Existing law requires a record of survey to be 18 by 26 inches or 460 by 660 millimeters.

This bill would change those dimensions to 18 by 24 inches and 460 by 610 millimeters.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.

State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 5092 of the Business and Professions
2 Code is amended to read:

3 5092. (a) To qualify for the certified public accountant license,
4 an applicant who is applying under this section shall meet the
5 education, examination, and experience requirements specified in
6 subdivisions (b), (c), and (d), or otherwise prescribed pursuant to
7 this article. The board may adopt regulations as necessary to
8 implement this section.

9 (b) An applicant for the certified public accountant license shall
10 present satisfactory evidence that the applicant has completed a
11 baccalaureate or higher degree conferred by a college or university,
12 meeting, at a minimum, the standards described in Section 5094,
13 the total educational program to include a minimum of 24 semester
14 units in accounting subjects and 24 semester units in business
15 related subjects. This evidence shall be provided prior to admission
16 to the examination for the certified public accountant license,
17 except that an applicant who applied, qualified, and sat for at least
18 two subjects of the examination for the certified public accountant
19 license before May 15, 2002, may provide this evidence at the
20 time of application for licensure.

21 (c) An applicant for the certified public accountant license shall
22 pass an examination prescribed by the board pursuant to this article.

23 (d) The applicant shall show, to the satisfaction of the board,
24 that the applicant has had two years of qualifying experience. This
25 experience may include providing any type of service or advice
26 involving the use of accounting, attest, compilation, management
27 advisory, financial advisory, tax, or consulting skills. To be
28 qualifying under this section, experience shall have been performed
29 in accordance with applicable professional standards. Experience
30 in public accounting shall be completed under the supervision or
31 in the employ of a person licensed or otherwise having comparable
32 authority under the laws of any state or country to engage in the
33 practice of public accountancy. Experience in private or

governmental accounting or auditing shall be completed under the supervision of an individual licensed by a state to engage in the practice of public accountancy.

(e) This section shall become inoperative on January 1, 2014, but shall become or remain operative if either the educational requirements in ethics study and accounting study established by subdivision (b) of Section 5094, Section 5094.5, and Section 5094.6 are reduced or eliminated or if the practice privilege requirements of Sections 5096 to 5096.15, inclusive, are amended or repealed.

(f) *The amendment to Section 5096.12 made by the act adding this subdivision shall not be deemed an amendment of that section for purposes of subdivision (e).*

SEC. 2. Section 5096.12 of the Business and Professions Code is amended to read:

5096.12. (a) A certified public accounting firm that is authorized to practice in another state and that does not have an office in this state may engage in the practice of public accountancy in this state through the holder of a practice privilege provided that:

(1) The practice of public accountancy by the firm is limited to authorized practice by the holder of the practice privilege.

(2) A firm that engages in practice under this section is deemed to consent to the personal, subject matter, and disciplinary jurisdiction of the board with respect to any practice under this section.

(b) The board may revoke, suspend, issue a fine pursuant to Article 6.5 (commencing with Section 5116), or otherwise restrict or discipline the firm for any act that would be grounds for discipline against a holder of a practice privilege through which the firm practices.

~~(c) This section shall become inoperative on January 1, 2011, and as of that date is repealed.~~

SEC. 3. Section 8763 of the Business and Professions Code is amended to read:

8763. The record of survey shall be a map, legibly drawn, printed, or reproduced by a process guaranteeing a permanent record in black on tracing cloth, or polyester base film, 18 by 26 24 inches or 460 by 660 610 millimeters. If ink is used on polyester base film, the ink surface shall be coated with a suitable substance

1 to assure permanent legibility. A marginal line shall be drawn
2 completely around each sheet leaving an entirely blank margin of
3 one inch or 25 millimeters.

4 SEC. 4. This act is an urgency statute necessary for the
5 immediate preservation of the public peace, health, or safety within
6 the meaning of Article IV of the Constitution and shall go into
7 immediate effect. The facts constituting the necessity are:

8 To ensure that individuals engaging in certain professions and
9 vocations are adequately regulated in order to protect and safeguard
10 consumers and the public in this state, it is necessary that this act
11 take effect immediately.